



S. P. BHANDARE & ASSOCIATES

CHARTERED ACCOUNTANTS

3/UG-4, MODELS RESIDENCY, ST. INEZ,

PANAJI - GOA, 403 001.

TEL.: (0832) 2221464, 2431051 E-MAIL : sandip.bhandare@gmail.com

AUDITOR'S REPORT

Opinion

We have audited the attached financial statements of Children's Rights in Goa (CRG) ('entity'), which comprise the Balance Sheet as at 31st March 2024, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by Societies Registration Act, 1860 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs as at 31st March 2024 and its excess of expenditure over income for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Trustees (Management) are responsible for the preparation of these financial statements that give a true and fair view in conformity with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.





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Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





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Report on Other Legal and Regulatory Requirements

Further to our comments referred to above, we report that:

- 1) The accounts are maintained regularly, and in accordance with the provisions of the Societies Registration Act, 1860 and the Rules framed there under.
- 2) The receipts and disbursements are properly and correctly shown in the accounts.
- 3) The Bank balances were verified by us with the certificates from the bankers. The Cash balance shown in the accounts was found correct.
- 4) All books, deeds, accounts, vouchers and other documents required by us were produced before us.
- 5) The Executive Secretary, Treasurer, Accountant or any other person required to appear before us did so and furnished the necessary information required by us.
- 6) No property or funds of the CRG were applied for any object or purpose other than the object or purpose of CRG.
- 7) The creditors outstanding for more than one year is Rs. Nil and the debtors outstanding for more than one year net of provision is Nil.
- 8) All expenditures incurred on behalf of CRG have been sanctioned from time to time by the Governing body, Managing Committee or any other person authorized to do so under the Rules & Regulations of CRG.
- 9) Minutes of the meeting of the General Body, Governing Body and other Bodies or Committees are maintained regularly and properly.
- 10) List of members of the Society is maintained and kept up-to-date.





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- 11) Any communication to CRG can be made to Savio Fernandes (President), 281/A, Rovesa Heights, Shetye Vaddo, Mapusa, Bardez Goa - 403507.
- 12) No part of the money of CRG has been invested in Contravention with the Rules of the Council.
- 13) The Society is engaged in the activities relating to prevent the abuse and exploitation of children by empowering children and mobilising the government, the corporate sector, the voluntary sector and civil society- in this endeavor.
- 14) The Quotations for repairs, expenditure exceeding Rs. 5000/- were duly invited.

For, S.P. BHANDARE & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO 101157W

S.P. BHANDARE
PROPRIETOR
M. No. 35615



PLACE : PANAJI - GOA.
DATE: 28TH MAY 2024
UDIN : 24035615BKDHZO3533